National Aeronautics and Space Administration
Advisory Council

Audit, Finance, and Analysis Committee

March 9,2012

Members:
Mr. Robert Hanisee, Chairman
Hon. William Campbell
Hon. Michael Montelongo
Dr. Howard Stanislawski
Mr. Jeffrey Steinhoff

Audit, Finance & Analysis Committee
Abridged Agenda

Meeting November 1, 2011

Deputy Chief Financial Officer Update	*Terry Bowie, NASA DCFO (Finance)*
Ethics Briefing	*Kathleen Teale, NASA Headquarters, Office of the General Counsel*
Financial Statement Audit Update	*Walter Fennell, Price Waterhouse Coopers*
OIG Audits of Infrastructures and Facilities Management	*James Morrison, Deputy Inspector General*
Unfunded Environmental Liability Update	*Kenneth Kumor, Environmental Management Division*
Budget Reporting	*Andrew Hunter, NASA DCFO* *Agency Budget, Performance, and Strategy*
Earned Value Management Update	*Sandra Smalley, Office of the Chief Engineer* *Jerald Kerby, Marshall Space Flight Center*
Open.gov Initiatives	*Nadine Tremper, Office of the Financial Officer* *Nicholas Skytland, Johnson Space Center*
NASA Infrastructure: reduction of Real Property	*Calvin Williams, Office of Strategic Infrastructure, Facilities*
Utilization of Space Assets at Kennedy Space Center	*Susan Kroskey and Joyce Riquelme, Kennedy Space Center*

Audit, Finance & Analysis Committee
Abridged Agenda
Meeting November 2, 2011

Status of Space Shuttle Transition	*Jonathan Krezel, Lead Space Shuttle Transition and Retirement*
IT Infrastructure Integration Program (I3P)	*Jackie Gill, NASA Headquarters, Office of the Chief Information Officer*

Earned Value Management (EVM)

Earned Value Management (EVM)- Status as of November 2011

EVM Capability

- ☑ EVM in-house capability has been demonstrated by one or more pilots.
- ☑ Results of the pilots are documented – EVA and ICESat II.
- ☑ Integrated set of processes, tools, guidance and training products are finalized, incorporating the lessons learned gained from the pilots.
- ☑ The system description, training and other EVM capability products are transitioned to the Office of the Chief Engineer and other responsible functional organizations for implementation.
- ☑ Final Peer Review results in no show stoppers

Steering Committee Recommendations

- ☑ Roll-out decisions
- ☑ Initial Project rollout decision

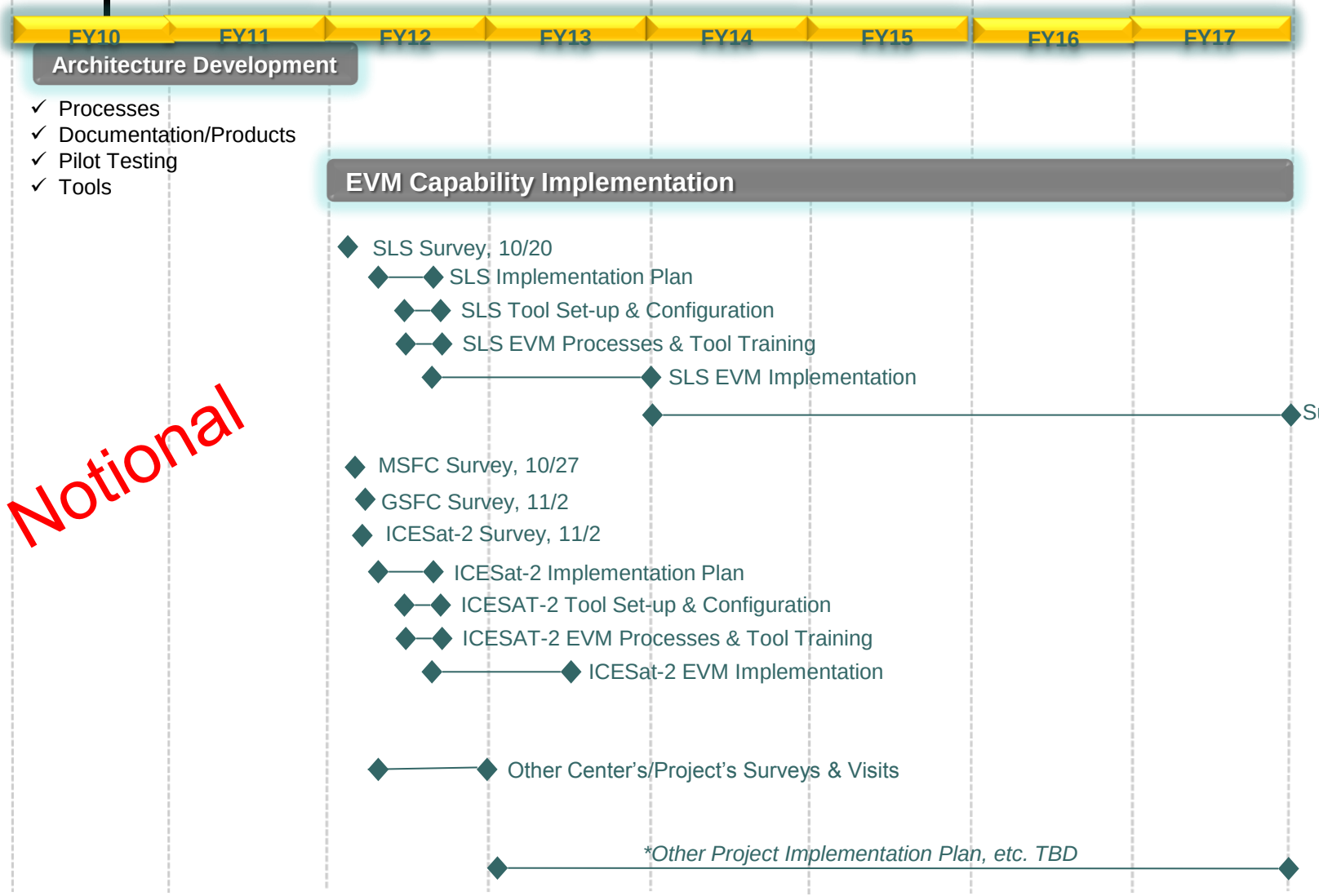
Next Steps

- ❑ APMC Decisions
  - ❑ Future rollout strategy
  - ❑ Surveillance Approach

EVM-Phased Roll-out Approach

- **Contracts (1-2 yrs.) – Agency-wide**
  1. Firm up NASA Procedural Requirements (NPR) 7120
  2. Work with Office of Procurement (OP) to refine/reinforce Agency process for flowing down EVM requirements to development contracts that exceed $20M threshold
     1. Standardize data requirements documents
     2. Need control points to ensure EVM contractual requirements and reporting consistent across Agency/Center/Projects
  3. House EVM data in centralized database for roll-up reporting capability, cost estimating, software tools, etc.
  4. Improve the data analysis used to make management decisions
- **In-house Projects (1-5 yrs.) – Phased by selected projects**
  1. NPR 7120, added requirement to comply with ANSI/EIA-748 guidelines
     1. Point to EVM Capability process in NPR
     2. Human Exploration and Operations (HEO) and Science Mission Directorate (SMD) Senior managers agreed to initial Rollout to SLS and ICESat II
     3. Slowly rollout to others as new projects have the EVM requirement
     4. Goal is to eventually rollout to a project at each Center
  2. Conduct surveys to scope of support/tools needed for agency implementation
  3. Tool support/setup
  4. Implementation/Training/Surveillance Support
  5. Mitigate remaining Risks during project implementations
  6. Continuous improvement - modify process/documentation as needed

Agency EVM Capability Implementation Schedule



NASA Infrastructure

Presidential Memorandum: Disposing of Unneeded Federal Real Estate

- To eliminate wasteful spending of taxpayer dollars, save energy and water, and further reduce greenhouse gas pollution

- To accelerate efforts to identify and eliminate excess properties
  - to make better use of remaining real property assets as measured by utilization and occupancy rates, annual operating cost, energy efficiency, and sustainability
  - eliminate lease arrangements that are not cost effective
  - Pursue consolidation opportunities within and across agencies in common asset types (such as data centers, office space, warehouses, and laboratories)
  - increase occupancy rates in current facilities through innovative approaches to space management and alternative workplace arrangements, such as telework; and
  - identify offsetting reductions in inventory when new space is acquired

Real Property Cost Saving Goals

- Recapitalization
  - Reduce institutional size to reduce long-term facilities costs:
    - 10% goal by 2020 (Agency Stretch Goal)
    - 15% Reduction to Current Replacement Value by 2055
  - Reduce risk to mission by raising share of facilities under 40 years old (typical design life is 30 yrs):
    - 19% < 40 yrs old by 2015
    - 32% < 40 yrs old by 2028
    - 63% < 40 yrs old by 2055
- Capital Investment Plans
  - 20-year Capital Investment Program
    - Identifies broad investment parameters over the next 20-years
  - 5-year Capital Facility Plan
    - Delineates individual investment proposals

Real Property Disposals

- Disposals (Annual Cost Savings)
  - Camp Parks, Dublin CA
    - Selling as package with DOD property
  - Crows Landing, Stanislaus County, CA
    - Property transferred to Stanislaus County
  - Santa Susana Field Laboratory, Ventura County, CA ($861K)
    - Reported to GSA as Excess
  - White Sands Space Harbor, Las Cruces, NM ($3,800K)
    - Property being returned to the Army
  - Orbiter Production and Maintenance Facility, Palmdale, CA ($991K)
    - Not renewing lease
  - Glenn Research Center North Campus, Cleveland, OH
    - Reported to GSA as Excess

Utilization of Space Assets at Kennedy Space Center (KSC)

Background: Agency Support to Enable Commercial Space Sector

- Agency programs managed at KSC:
  - Commercial Crew Spaceflight Program
  - 21st Century Ground Systems Program (SLS Primary/Enable Commercial)
  - Launch Services Program
- Agency policy enabling support to commercial space providers on a reimbursable basis for unneeded or under utilized assets
  - Covers requests from commercial space customers for capabilities beyond those sustained for and by NASA programs

KSC Concept of Operation

- Multi-Use platform for government and commercial launches
  - KSC hosts entities which operate or directly support space launch or space user missions
  - Includes support for development and operations
- KSC provides services for users when services are not commercially available
- Enables KSC to retain the facilities, equipment, skills and trained workforce that are required to support future NASA missions

Facility Repurposing

- KSC evaluated options for disposing or repurposing of facilities:
  - Option 1: Retain as NASA-owned facility and out-grant
  - Option 2: Surplus facility as “excess” to government need with objective of transferring ownership of the improvements
  - Option 3: Reserve for future unknown NASA use in mothballed state,
  - Option 4: Demolish or abandon in place

- Options 1& 2 offer best re-purposing opportunity to support NASA goals and to retain useful industrial base facility supporting U.S. space objectives
  - Supports Agency goal of consolidation/reducing footprint
  - Positive Economic Impact
  - Preserves space asset for potential future use
  - Potential Savings in demolition cost/T&R to Agency

- KSC continuing to evaluate and pursue both options in parallel depending on asset

Project ‘Syros’ and OPF3

- Unsolicited request received December 2010 from Space Florida (SPFL) representing a potential commercial crew provider to use KSC processing facilities
  - Requested NASA decision for June 2011 turnover to Space Florida and June 2012 occupancy by the user
- KSC evaluated facility options in consideration of other potential “uses and industry requests and determined SPFL represented “best fit” in light of facilities available to support other users
- Key Terms:
  - 15 year use permit under Space Act authority to partner “with other public and private agencies and instrumentalities in the use of services, equipment, and facilities”
  - NASA recoups annual operation and maintenance costs for facility.
  - SPFL obligated to demolish facility at end of term
- Signing ceremony held on 31 October
- Follow on reimbursable services agreement currently in work

Unfunded Environmental Liability

UEL Update-as of November 2011(prior to completion of audit)

Deficiencies Cited:

1. Lack of continuing validation program for IDEAL to assess the accuracy of remedial estimates and update models, as appropriate.
2. Disclosure items can be enhanced by the Joint Review process.
3. Some SFFAS No. 6 costs are categorized in SFFAS No. 5 data sets.
4. Environmental control processes as reflected in NASA Procedural Requirements (NPR) have not been updated to reflect the policies on remediation UEL and Property Plant & Equipment environmental liability estimation processes.

NASA Initiatives: May Until November 2011

- NASA has continued migrating its environmental restoration management system to the NASA Environmental Tracking System (NETS) platform.
- Office of the Chief Financial Officer (OCFO) and Environmental Management Division (EMD) jointly determined that no corrective actions were needed for deficiencies #1 and #3 cited above since NASA non-concurred with EY's findings.
- The Joint Review Form has been modified for FY 2011 to address deficiency #2 above.

UEL Update (prior to completion of FY2011 audit)

FY 2012 Audit by Price Waterhouse Coopers (PWC):

- PWC conducted onsite remediation UEL audits at Dryden, JPL, Kennedy, and Marshall (including Michoud and Santa Susana).
- PWC audited the UELs for all "major" remediation projects (*i.e.*, the largest UEL value projects that cumulatively comprise 90% of total Agency UEL).
- NASA HQS staff observed no systemic UEL estimation problems or errors across Centers. RPM proficiency improved markedly.
- The auditor placed heavy focus on NASA's Property, Plant and Equipment (PPE) UEL estimation policy. Primary concern was aggregation risk.
- PWC completed submitting non-Shuttle environmental liability questions during the first full week in October. A PPE Notification of Findings and Recommendation (NFR) was issued on October 28.
- Final FY 2011 booked NASA remediation UEL is $1.023 billion v. $893 million in FY 2010.
  - Largest UEL increases are at Santa Susana, Kennedy, and HQS in that order.
  - The portion of the total NASA remediation UEL generated by User Defined Estimates rose from 81% in FY 2010 to 92% in FY 2011. The share from IDEAL parametric models dropped accordingly.

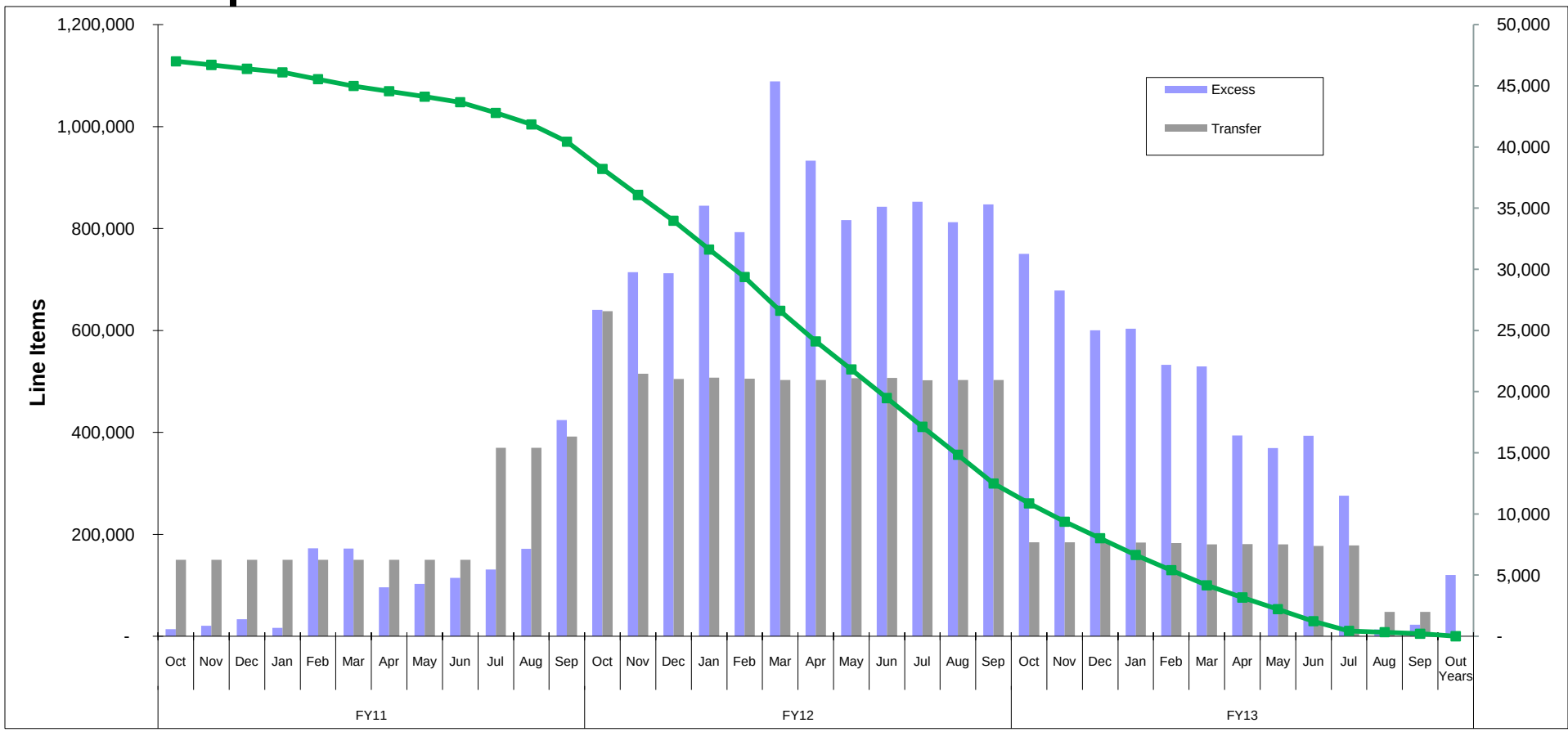
UEL Update (prior to completion of FY2011 audit)

Next Steps:

- Request clarification of PPE Notification of Findings and Recommendation (NFR) and its basis.
- Await issuance of remediation UEL NFR.
- Conduct an EMD/OCFO review of and identify lessons learned from the FY 2011 audit process.
- Continue work on the NETS-based remediation financial management system. The NETS-based system should be complete for the purpose of remediation UEL estimation by early February 2012.
- Seek advice from PWC on a process for migrating remediation UEL estimation from IDEAL to the NETS-based system in FY 2012 that will satisfy accounting standards.
- NASA Procedural Requirements (NPR) 8590.1 is being revised and is not designed to address remediation UEL or PP&E UEL estimation. Those processes will be addressed by NPR 9260.1 at such time that it is modified. That update presently is scheduled for CY 2013.
- The FASAB requirement for estimating asbestos environmental liability has been deferred until FY 2013. OCFO will seek PWC views on appropriate approaches for satisfying this requirement.

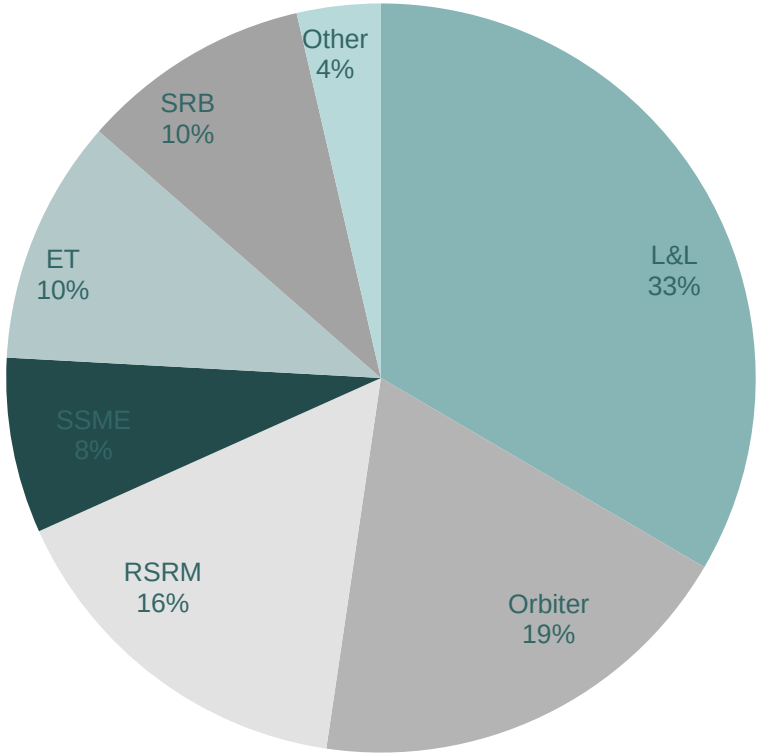
Space Shuttle Transition

PPBE13 Property Divestment Plan



Line Item Assets by Program Element

Launch and Landing	379,295
Orbiter	214,575
RSRM	181,200
SSME	85,952
ET	119,976
SRB	112,855
Other	41,036
	1,134,889



OV-105/*Endeavour* and OV-103/*Discovery* Swap between the VAB and OPF-1
August 11, 2011

Orbiter Final Display Locations

Summary-Shuttle Transition

- Transition and Retirement planning has matured considerably over the past six years
- Transition and Retirement plans based on utilizing existing institutions and processes to the greatest extent practical
- Baseline plan assumes significant transfer of property and capabilities to follow-on exploration architecture
- Transition and Retirement cost estimates have stabilized over the past four budget cycles
- Robust processes in place to execute baseline plan, and to replan as necessary
- Close coordination between Space Shuttle Program, NASA Institutions, other federal agencies (General Services Administration, National Park Service, Department of Labor, Department of Commerce, Office of Personnel Management, Department of State, Department of Defense), and Orbiter recipients

Audit, Finance & Analysis Committee
Abridged Agenda
Meeting March 6 -7, 2012

General Update	*Frank Petersen, Office of the Chief Financial Officer, Quality Assurance Division Director*
Chief Financial Officer (CFO) Update	*Beth Robinson, NASA Chief Financial Officer*
Unfunded Environmental Liability Update	*Mike McNeill, Environmental Management Division*
Financial Statement Audit Update	*Walter Fennell, Price Waterhouse Coopers*
OIG Audits of Infrastructures and Facilities Management	*James Morrison, Deputy Inspector General*
Information Technology (audit) Update	*Neill Rodgers, Marshall Space Flight Center, Office of the Chief Information Officer*
Budget Reporting	*Andrew Hunter, NASA DCFO* *Agency Budget, Performance, and Strategy*
Earned Value Management Update	*Sandra Smalley, Office of the Chief Engineer*
Commercial Space Agreements	*Jerald Kerby, Marshall Space Flight Center* *Courtney Graham, NASA Headquarters Office of the General Counsel*
Administrative Savings	*Lisa Ziehmann, Office of the Chief Financial Officer, Budget Division*

Financial Statement Audit Update

FY2011 Financial Statement Audit- Final Results

November 15, 2011; Price Waterhouse Coopers (PwC), LLP
Issued:

Report of Independent Auditors on Compliance and Other Matters
and
Report of Independent Auditors on Internal Controls
and
Report of Independent Auditors

Following

7 years of Disclaimers
1 year of Qualified Opinion

For FY2011, NASA received an
Unqualified Opinion
"In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of NASA at September 30,2011, and its consolidated net costs of operations and changes in net position, and the combined budgetary resourced for the year ended, in conformity with accounting principles generally accepted in the United States of America." -FY2011 Performance and Accountability Report, Report of Independent Auditors, p. 233

FY2011 Financial Statement Audit- Final Results

NASA earned a “Clean” audit opinion

No material weaknesses

Two (2) Significant Deficiencies

A Material Weakness is a deficiency on combination of deficiencies in internal controls such that there is a reasonable possibility that a material misstatement of NASA’s financial statement will not be prevented or detected and corrected on a timely basis.

A Significant Deficiency is a deficiency or combination of deficiencies in internal controls that is less severe than a material weakness, yet important enough to merit attention by those charged with governance

The identified significant deficiencies over internal controls are:

1. **Environmental Liability estimation process**
2. **Privileged User Access Controls and monitoring of the SAP environment**

FY2011 Financial Statement Audit- Final Results

PwC reported the following status of Significant Deficiencies reported for FY 2010:

- Closure of deficiency related to Controls over Property, Plant & Equipment Records Maintained by Contractors

- Substantial remediation of deficiency related to Recognition of Environmental Remediation Costs

- No instances of noncompliance with applicable laws and regulations came to our attention

FY2011 Financial Statement Audit- Final Results

PwC also issued a Management Letter that included other findings and recommendations covering both financial and IT matters:

• These findings were determined to be less severe in nature and did not rise to the level of a material weakness or significant deficiency

• A total of six (6) financial findings and 21 IT findings were reported to management

• PwC also reported on the status of prior year recommendations:

- 12 of 14 prior year financial findings were considered closed (two re-issued)
- 9 of 10 prior year IT findings were considered closed (one re-issued)

• PwC's FY 2012 audit procedures will include inquiries of management and testing regarding the status of the recommendations from FY 2011

FY2011 Financial Statement Audit- Final Results

A strong, focused commitment to remediating Information Technology (IT) findings is evident

•Most of PWC's IT findings related to policies/procedures that have now been tightened up and are deemed, by NASA, to be remediated

•The remaining eight IT weaknesses are currently under remediation

•There is a high-priority focus on this area and NASA's working relationship with PwC's IT audit team seem to be most positive

Areas of Emphasis for FY2012 Financial Statement

Currently, limited planning has been completed; however, PwC's approach anticipates testing across the following financial transaction cycles:

• **Government Owned, Contractor-Held Property**
- Reporting by contractors
- Management monitoring and reporting controls

• **Environmental Liabilities**
- Identification and categorization of sites
- Estimation of liability amounts
- Assessment of assumptions applied by management to calculate the liability

• **Financial Reporting**
- Roll up/crosswalk of general ledger to the external financial statements and disclosures
- Accuracy, completeness, support for adjusting journal entries

• **Expenses, including Grants**
- Proper cutoff and validation of expenses incurred during FY 12
- Monitoring of timely contract and grant close0ut and proper reporting of expenses
- Realizability of liabilities and costs related to termination of contracts

FY2011 Financial Statement Audit- Remediation Update

Unfunded Environmental Liabilities

NASA Initiatives

For the FY 2011 Audit Finding (Environmental Remediation)

- Remediation Project Manager (RPM) and CFO training was held, March 6, 2012
- Environmental Management Division (EMD) and HQS CFO have developed a guide of standardized questions that should be considered during Joint Reviews. This guide is in response to a PWC recommendation that NASA develop a Joint Review checklist of questions.

For the FY 2011 Audit Finding (PP&E)

- NASA rejected the PWC recommendation that PP&E UEL be made an addition to Joint Reviews. Reasons were added staff time and necessity to retain extensive contractor support.
- NASA has established a working group consisting of staff from HQS OCFO, EMD, Logistics, and Facilities to develop a path forward that meets FASAB requirements at reasonable cost and staff time.

Unfunded Environmental Liabilities

NASA Initiatives (Cont'd)

Carryover finding from FY 2010 Audit Findings for UEL:

- Weaknesses in NASA's ability to generate a consistent cost estimate of environmental remediation & cleanup costs

For the FY 2010 Carryover Finding

- NASA has continued migrating its environmental restoration management system to the NASA Environmental Tracking System (NETS) platform. The module is known as NETS Xpress.
  - NETS Xpress will be operational for the FY 2012 to generate remediation UEL estimates.
  - A validation process has demonstrated that NETS Xpress will generate the same estimates as IDEAL would.

- For the FY 2011 audit, the share of total remediation UEL cost estimates (by value) based on user defined estimates rose from 81% In FY 2010 to 92% in FY 2011

Unfunded Environmental Liabilities

Next Steps:

- Meeting/telecom between PWC and HQS EMD and OCFO on lessons learned from FY 2011 to make the audit smoother and more efficient
- Data call in mid-March to Centers to update their remediation UEL estimates for FY 2012
- Issuance of revised process document for remediation UEL estimates by early April. Changes will be minor other than adding the Joint Review Question Guide as an appendix and will not affect the development of remediation UEL estimates.
- Continued emphasis to Remediation Project Managers (RPM) to employ User Defined Estimates rather than parametric model-generated estimates
- In April PP&E UEL Working Group will submit draft plan for complying with FASAB requirements for internal review
- The FASAB requirement for estimating asbestos environmental liability has been deferred until FY 2013. OCFO is seeking PWC views on appropriate approaches for satisfying this requirement.

Chief Financial Officer (CFO) Update

Beth's Top Ten
(as of 2/29/12)

1. **Strengthening Management Outcomes**
2. Maintain a **clean audit**
3. Address the significant deficiencies concerning **environmental liability estimation and information technology**
4. Increase **budgetary analytics**
5. Improve policies and procedures for **reimbursable activities/transactions**
6. Improve agency competencies concerning **incremental funding**
7. Capture **administrative savings** (especially because the target increased for FY 2013)
8. Improve **budget formulation and execution systems** and their usage
9. Raise the **WBS level of obligations in SAP**
10. Issue **SWAG (promotional items) policy**

NASA’s Partnerships with the Commercial Sector

Overview-
NASA Commercial Partnerships

Mission and Authorities

Relationship structures

- Collaborative
- Reimbursable
- Funded

DOD vs. NASA Authority

NASA Mission

- NASA's mission is defined within the Space Act.
- NASA's authority may be found in any number of statutes
- Section 102(c):

  The Congress declares that the general welfare of the United States requires that the National Aeronautics and Space Administration … seek and encourage, to the maximum extent possible, the fullest commercial use of space. (1984)

- Support for commercial use of space is part of NASA's mission, still must find authority.
  - Example: Disposition of excess property.

NASA Authorities

- Includes:
  - Space Act Authority
    - “Other transactions” authority
  - Leases and property loans
  - Technology Transfer/Licensing
  - Support for launch and reentry activities
    - Commercial Space Launch Act
  - Use of space-related facilities
    - Commercial Space Competiveness Act

Collaborative Support

- Non-reimbursable – no funds exchanged, provides mutual benefit to NASA and partner
- Look for “quid pro quo” contribution between NASA and partner.
  - Not used to obtain services from partner
- Used to support collaborative technology development, outreach activities and educational partnerships

Reimbursable Support

- NASA originally used “cooperative agreements” to perform reimbursable work
  - First launched ATT Telstar in 1962 and retained reimbursement
  - GAO subsequently affirmed authority to retain funds received for LandSat data under Space Act “cooperative agreement” in 1970

- Passage of Chiles Act, 31 U.S.C. § 6301, et seq. in 1978 created confusion regarding such “cooperative” arrangements
  - NASA continued practice by citing “other transactions” authority.

- In 2008, Matter of: Rocketplane Kistler, GAO confirmed that Chiles Act is a limit on NASA’s Space Act authority.

Competition with Private Sector

- U.S. National Space Policy
  - Refrain from conducting activities that preclude, deter, or compete with U.S. commercial space activities, unless required by national security or public safety
- Commercial Space Competitiveness Act
  - equivalent commercial services are not available on reasonable terms
- Commercial Space Launch Act
  - Shall consider the commercial availability on reasonable terms of substantially equivalent property/services

Pricing

- Leases: Fair Market Value
- Commercial Space Competitiveness Act: direct costs
- Commercial Space Launch Act: direct costs
- SAAs: usually full cost recovery
  - Waiver authorized when NASA receives benefit from work.

Funded Support

"Agreements under which appropriated funds are transferred to a domestic Agreement Partner to accomplish an Agency mission."

- Funded Agreements may only be used when the Agency objective cannot be accomplished through use of a procurement contract, grant, or cooperative agreement.
- Note: "Funded" is when NASA provides funding. "Reimbursable" is when NASA receives funding.

DoD v NASA OTA

- DoD has two types of OTA
  - Stimulate/support R&D – Technology Investment Agreement*
    - This is closest to NASA funded SAAs
    - *DoE has TIA authority, as well.
  - Prototype development and delivery
    - Limited to weapons/ weapon systems

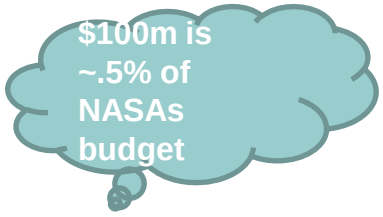
- Note: DoD doesn't have Chiles Act limitations because its authority is specifically spelled out.

FY2012 Administrative Savings

Background

- Accountable Government Initiative (Sept 2010); Campaign to Cut Waste
  - Root out waste from every agency in government
- Executive Order 13576 - Delivering an Efficient, Effective and Accountable Government (June 2011); targeted savings categories:
  - Advisory & assistance services
  - Travel & transportation of people
  - Transportation of things
  - Printing & reproduction
  - Supplies
- FY12 budget - NASA to achieve $100m savings (*not* a budget reduction)

Category	Reduction Target ($m)
Advisory & other services	$65
Supplies & materials	$17
Printing & reproduction	$1
Sub-total	*$83*
Travel	$17
Total	*$100*



52

Background (cont.)

- Executive Order 13589 - Promoting Efficient Spending (Nov 2011)
  - Each Agency shall establish a plan for reducing costs associated with employee IT devices, executive fleet, and SWAG, as well as activities included in the Administrative Efficiency Initiative in the Fiscal Year 2012 Budget, by not less than 20 percent below Fiscal Year 2010 levels, in Fiscal Year 2013
- FY13 budget – NASA to achieve *minimum* $200m in savings

Current Status & Activities

- 1st quarterly progress report to OMB showing ~13% progress toward meeting $100m targeted reductions.
  - Centers reported specific actions as follows:
    - Elimination of copiers, reduction in printing & reproduction services, move to electronic forms/publications, reduced copies of training materials.
    - Reduced non-mission essential travel; reduced number of travelers to same event; increased use of video/web conferencing
    - Reduction in office and lab supplies, consolidation of supply purchasing, reduced Pcard purchases
    - Reduction/elimination of: education, training, Human Relations (HR), strategic analysis, clerical/admin, acquisition, and budget analysis support; reduced security, logistics, facilities, custodial, and Information Technology (IT) services
- Travel reductions causing greatest stress for Centers and programs/projects
- Beginning to plan for FY13 reductions
  - Utilize lessons learned from FY12 activities

Next Steps

- Continue quarterly reporting from Centers and to OMB
- Continue to collect lessons note
- Form Agency team to develop implementation plans for FY13 savings
- Execute $200m savings in FY13

Immediate Challenges for the CFO

Effective Replacement of:

- Terry Bowie-Deputy CFO – Retired in February 2012
- Bruce Ward-Associate Deputy CFO-moved to CFO position at USDA Farm Services Agency

Headquarters Office of the Chief Financial Officer has advertised (USAJOBS) for a replacement of the Deputy Chief Financial Officer, the job announcement closed Thursday, March 8, 2012

In the opinion of this committee, both of the aforementioned individuals were highly qualified and well regarded throughout NASA and the federal financial management community

The CFO Act establishes that Deputy Financial Officers must possess the following qualifications: "Demonstrate ability and experience in accounting, budget execution, financial and management analysis, and systems development, and not less than six (6) years practical experience in financial management."

Audit, Finance, and Analysis Committee

No specific recommendations at this time.